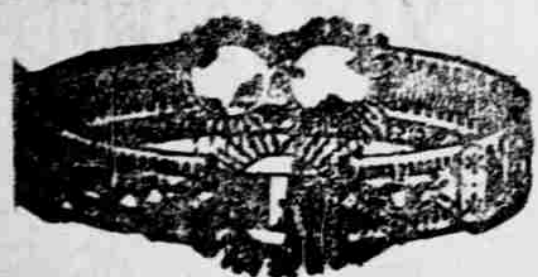


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INHERITANCE TAX SCHEME

System of Records and Reports Under the Act.

Under Act 102, Session Laws of 1905, the Territory is going to get every dollar of inheritance tax to which it is entitled—that is, barring any fraud that may be perpetrated upon the probate courts, the chance for which, again, must be slight indeed.

Henry Hapal, Registrar of Public Accounts, has devised a system under the statute mentioned whereby a detailed report of the estate of every decedent, testate or intestate, will be returned from the probate courts to the office of the Territorial Treasurer. A bound Inheritance Tax Record book is sent to the clerk of every Circuit Court in the Territory, and with the book a supply of loose sheets corresponding to the pages of the record. Each of these sheets is a blank report, to be filled in with the details of an estate undergoing probate and forwarded to the Treasurer's office. The details comprise the following:

Name of executor or executrix. Name of administrator or administratrix. By whom appointed. Date of appointment. Name of decedent. Date of death. Place of death.

Estimated value of real and personal property.

Heirs at law, with name, residence and relationship of each. Estimated value of inheritance—real, personal.

Legatees and devisees, with name, residence and amount of legacy of each. Estimated value of real property devised. Amount of personal property as shown by inventory filed. Appraised value of real and personal property. Value of annuities, of life estates, of term of years of estate, of other property given by will or otherwise.

Tax assessed. Amount of receipts for payments of any tax under this Act filed with the court clerk.

Space for remarks is left at the bottom of the page, the record in each case to be signed by the clerk of court.

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NEW WEATHERED OAK SET—By the "Sonoma" we received a fine weathered oak dining-room set, consisting of a table, an odd buffet, a leaded glass china cabinet, two arm chairs, and eight regular dining chairs, these latter having green leather seats, which go well with the dark color of the oak.

We also received a very handsome golden quartered oak sideboard and a china cabinet—about as good as can be made in any furniture factory.

RUGS—New lot of all sizes of rugs, including fine Wilton's of all sizes.

WICKER CHAIRS AND ROCKERS—A lot of cheap wicker work in the way of chairs and rockers is disposed of every year in Honolulu. Some of it lasts for a couple of months and some as long as a year, but the best on the market—that advertised in all the magazines—and the best of American make, made in American factories from the best Ceylon rattan, will last for years. We have a new lot of the American goods in chairs and rockers, of all patterns, shapes and sizes and at reasonable prices.

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pany for \$5.00. For departure of trains consult time table.

On Sundays, the Haleiwa Limited, a two-hour train, leaves at 8:22 a. m.; returning, arrives i. Honolulu at 10:10 p. m.

SUDDEN DEATH.

A Hawaiian single woman named Wahinemaikai, aged 27 years, died rather suddenly at her home near Lishman's quarry on Punchbowl slopes yesterday morning. She complained of internal pains at 7 o'clock and at 10 was dead. As no physician had been in attendance on the woman, the body was taken to the morgue for a post mortem examination. This revealed the cause of death to be a combination of chronic nephritis, cirrhosis of the liver and valvular disease of the heart.

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